

--- 18 Cigarettes - Series "C" - Tall Format - used by "Royal Canadian Tobacco" - 1939-42 ---

When the wartime Budget of September 1939 increased the excise duty on *small cigarettes* from \$ 4.00 to \$ 5.00 per thousand the companies, endeavouring to maintain an even 20¢ price level on their brands, reduced their packages by one cigarette per pack of ten or major fraction thereof. The pre-war pack of twenty thus became a 20¢ pack of eighteen cigarettes.

When the next Budget of June 1940 increased the excise duty to \$ 6.00 per thousand the companies resumed manufacture of twenty cigarettes for sale *across Canada* at 25¢.

On July 1st 1940 the Province of Quebec, abolishing all previous municipal or provincial tobacco taxes, enacted a flat 10% tobacco tax. Thus for sale in Quebec, after July 1st, the twenty cigarette pack retailed at 28¢. To fight unrest in Quebec over this odd-cent pricing, early in 1941 the manufacturers resumed production of eighteen cigarettes which, with the 10% provincial and all federal taxes included, retailed *in Quebec* for 25¢ per pack.

--- ★RC-384 - the mimeographed cancellation reads horizontally upright - 3 copies to date ---



★RC-384 - 18 cigarettes, imperf, coded 4-50E / C. D. 2 by "Royal Canadian Tobacco" in April 1942

[★RC-384]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1942	---	---	C.C.2	C.D.2	C.E.2	---	---	---	---	---	---	---

File path is [c:\MS - STAMPS \ RC_STAMPS \ 1935 - Series C \ 18 cigarettes \ 4-50E - tall],
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